

10-1 PROBLEM**Journalizing purchases, cash payments, and other transactions**

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JOURNAL

DATE		ACCOUNT TITLE		DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE							
						DEBIT		CREDIT		DEBIT		CREDIT					
1		1	Rent Expense	C405		9	0	0	00								1
2		2	Music Makers, Inc.	P91													2
3		3	✓	C406	✓												3
4		6	Supplies—Office	C407		7	5	00									4
5		7	Supplies—Store	M53		2	5	0	00								5
6			Deluxe Display														6
7		9	Top Tunes	C408													7
8		12	Classic Music	P92													8
9		13	Advertising Expense	C409		6	5	00									9
10		18	Music Makers, Inc.	C410													10
11		24	DonaldEvans,Drawing	M54		1	0	0	00								11
12			Purchases							1	0	0	00				12
13		30	Judy Barnes, Drawing	C411		1	0	0	0	00							13
14		30	Donald Evans, Drawing	C412		9	0	0	00								14
15		30	Supplies—Office	C413		3	0	00									15
16			Supplies—Store			2	5	00									16
17			Advertising Expense			9	0	00									17
18			Miscellaneous Expense			5	5	00									18
19																	19
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33																	33

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1		2		3		4		5		6		7	
SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT	CREDIT	DEBIT		DEBIT	CREDIT				
1									9 0 0 00			1	
2					1 0 0 0 00	1 0 0 0 00						2	
3						2 0 0 00			2 0 0 00			3	
4									7 5 00			4	
5												5	
6					2 5 0 00							6	
7				6 0 0 00					6 0 0 00			7	
8					1 5 0 0 00	1 5 0 0 00						8	
9									6 5 00			9	
10				1 0 0 0 00					1 0 0 0 00			10	
11												11	
12												12	
13									1 0 0 0 00			13	
14									9 0 0 00			14	
15									2 0 0 00			15	
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